CITY OF MINNEAPOLIS

MINNESOTA

Financial presentations included in the Statistical Section provide data on the financial, physical, and economic characteristics of the City. These tables cover multiple fiscal years and provide users with a broader and more complete understanding of the City and its financial affairs. These tables have not been subjected to any audit procedures.

(Dollar Amounts Expressed in Thousands)

Fiscal Year	Seneral vernment	Public Safety	lighways and Streets	Health and Welfare	Sa	nitation	Culture and creation	conomic velopment	Urban development nd Housing	Debt Service	Total
1991	\$ 44,676	\$ 111,437	\$ 31,296	\$ 10,351	\$	24,205	\$ 47,432	\$ 14,459	\$ 31,460	\$ 103,433	\$ 418,749
1992	51,558	115,866	30,135	11,454		25,233	49,542	18,332	36,350	98,934	437,404
1993	55,739	120,389	32,090	12,373		24,548	49,643	12,772	31,734	123,191	462,479
1994	52,304	124,028	33,513	12,881		-	51,546	4,602	32,419	78,423	389,716
1995	47,607	126,599	33,253	13,852		-	52,611	6,779	31,567	163,873	476,141
1996	52,274	127,881	34,446	10,054		-	55,573	17,980	28,212	138,310	464,730
1997	52,717	143,083	35,743	8,081		-	59,681	21,524	39,316	67,617	427,762
1998	46,206	143,795	37,457	18,069		-	62,736	17,821	42,220	106,877	475,181
1999	48,545	142,025	39,495	19,246		-	63,759	19,484	38,061	108,249	478,864
2000	52,081	149,636	35,846	20,718		-	66,585	21,692	35,232	97,997	479,787

⁽¹⁾ Includes General, Special Revenue and Debt Service Funds of the Primary Government and its Component Units. Capital outlay expenditures were not included.

⁽²⁾ In 1994 the Solid Waste and Recycling Enterprise Fund was established to account for solid waste collection and recycling (sanitation) activities.

(Dollar Amounts Expressed in Thousands)

Fiscal Year	Taxes	Licenses and Permits	Int	ergovernmental Revenues	Charges for Services and Sales	Fines and Forfeits	Sp	ecial Assessments, Interest, and Miscellaneous Revenues	Total
1991	\$ 91,519	\$ 9,410	\$	138,452	\$ 42,104	\$ 7,503	\$	45,490	\$ 334,478
1992	96,434	9,352		155,704	39,174	7,031		47,682	355,377
1993	92,960	9,674		179,319	44,890	6,443		51,760	385,046
1994 (2)	89,117	10,539		143,039	26,624	6,370		62,531	338,220
1995	99,722	11,350		152,254	28,293	6,549		45,836	344,004
1996 (3)	157,902	12,364		146,447	27,995	7,077		43,819	395,604
1997	169,362	14,103		172,158	29,938	6,959		34,890	427,410
1998	173,631	15,619		167,827	30,224	7,443		41,210	435,954
1999	181,839	17,068		170,824	35,649	7,862		37,374	450,616
2000	195,224	19,429		174,634	35,122	8,555		45,632	478,596

⁽¹⁾ Includes General, Special Revenue and Debt Service Funds of the Primary Government and its Component Units.

⁽²⁾ In 1994 the Solid Waste and Recycling Enterprise Fund was established to account for solid waste collection and recycling (sanitation) activities thus reducing this revenue source within Charges for Services and Sales.

⁽³⁾ In 1996 the City began to account for the Convention Center's activities within a special revenue fund. Prior to 1996 these activities were accounted for in an enterprise fund.

(Dollar Amounts Expressed in Thousands)

Fiscal Year	Total Tax Levy	Current Tax ections *	Perce of Lev Collect	vy	Delinque Tax Collection		Total Tax Collections		Percent of Total Tax Collections To Total Tax Levy	Del	standing inquent xes***	Percent of Delinquer Taxes to Total Tax Levy	nt
1991	\$ 118,881	\$ 112,713	94.81	2	\$	(706)	\$ 112,00	07	94.218	\$	5,158	4.339	
1992	123,399	119,108	96.52	13		865	119,9	73	97.224		5,431	4.401	
1993	126,861	121,448	95.73	13	(2	2,476)	118,9°	72	93.781		4,655	3.669	
1994	125,927	121,157	96.21	2	(2	2,536)	118,62	21	94.198		4,286	3.404	
1995	129,594	126,541	97.64	4		(95)	126,4	46	97.571		4,248	3.278	
1996	129,017	126,623	98.14	4		381	127,00	04	98.440		3,347	2.594	
1997	137,535	135,340	98.40	4	1	,433	136,7	73	99.446		2,727	1.983	
1998	139,189	137,700	98.93	iO		789	138,48	89	99.497		2,413	1.734	
1999	144,339	142,815	98.94	4		841	143,65	56	99.527		2,352	1.629	
2000	153,438	151,872	98.97	'9		232	152,10	04	99.131		2,060	1.343	

^{*} Includes Excise Tax Placement of 35% Reduction in Homestead Property Taxes.

^{**} The negative delinquent tax collections are a result of cancellations and abatements of prior year taxes in excess of prior year taxes collected.

^{***} Excludes delinquent tax increments.

TAX CAPACITY AND MARKET VALUATION OF TAXABLE PROPERTY LAST TEN FISCAL YEARS December 31, 2000

CITY OF MINNEAPOLIS, MINNESOTA
Table 4

(Dollar Amounts Expressed in Thousands)

			Net Tax Capacity			Taxable	Estimated	Ratio of Taxable Net Tax Capacity to
Fiscal						Net Tax	Market	Estimated Market
 Year	Real	Property	Personal Property	Total		Capacity	Valuation	Valuation
1991	\$	361,836	\$ 8,073	\$	369,909	\$ 309,289	\$ 13,346,378	.0232:1
1992		345,144	8,595		353,739	298,127	13,228,213	.0225:1
1993		316,448	7,956		324,404	279,553	12,762,454	.0219:1
1994		309,096	8,062		317,158	284,049	12,694,475	.0224:1
1995		310,044	10,059		320,103	282,816	12,833,264	.0220:1
1996		329,158	12,825		341,983	302,651	13,450,363	.0225:1
1997		311,743	10,837		322,580	278,387	14,215,582	.0196:1
1998		301,945	9,530		311,475	267,870	15,284,334	.0175:1
1999		318,674	9,615		328,289	281,161	16,980,768	.0166:1
2000		353,438	9,849		363,287	308,979	19,383,387	.0159:1

(Dollar Amounts Expressed in Thousands)

Budget	Taxes Payable	;								
Year	Year		City	,	Schools	County		Other		Total
TAX RATES IN	TAX CAPACITY	<u>Y</u>								
1991	1992		28.58%		42.49%	25.46%		5.15%	1	01.68%
1992	1993		28.82%		52.39%	27.04%	(5.82%	1	15.07%
1993	1994		31.59%		54.77%	30.76%		5.10%	1	22.22%
1994	1995		33.03%		67.77%	31.98%		5.06%	1	37.86%
1995	1996		34.58%		68.44%	33.45%		5.10%	1	41.57%
1996	1997		35.54%		72.59%	33.42%	(5.21%	1-	47.75%
1997	1998		35.67%		68.85%	31.81%	(5.02%	1-	42.36%
1998	1999		39.06%		66.28%	34.53%	(5.95%	1-	46.82%
1999	2000		42.51%		58.80%	36.85%	,	7.99%	1	46.16%
2000	2001		43.01%		51.93%	33.63%	9	9.00%	1	37.57%
TAX LEVIES										
1991	1992	\$	115,590	\$	149,943	\$ 106,170	\$	22,863	\$	394,566
1992	1993		118,881		176,894	98,269		26,463		420,507
1993	1994		123,399		178,680	100,603		19,924		422,606
1994	1995		126,862		207,390	105,637		19,827		459,716
1995	1996		125,927		201,153	104,370		18,506		449,956
1996	1997		129,017		212,413	104,225		22,645		468,300
1997	1998		137,536		223,095	106,359		22,973		489,963
1998	1999		139,189		205,591	106,411		23,273		474,464
1999	2000		153,438		181,478	108,981		24,362		468,259
2000	2001		163,751		195,037	114,822		27,450		501,060

The taxes are calculated by multiplying the tax rates times the gross tax capacity.

The tax rate is expressed in mills or a given percentage for the particular classification of property.

(Dollar Amounts Expressed in Thousands)

Fiscal Year	Ass	Special essments Billings	Special Assessments Collected (1)
1991	\$	7,412	\$ 8,818
1992		9,320	10,730
1993		9,314	10,704
1994		6,811	8,862
1995		9,769	9,658
1996		8,609	9,430
1997		8,177	8,713
1998		8,180	8,993
1999		8,744	11,626
2000		8,292	10,859

(1) Includes prepayments and foreclosures.

RATIO OF NET GENERAL OBLIGATION DEBT TO NET TAX CAPACITY AND NET GENERAL OBLIGATION DEBT PER CAPITA LAST TEN YEARS December 31, 2000

			Net General C	Obligation Debt					Ratio of		_
			Less Self-						Net General	Net Genera	
			Supporting and	Less Assets					Obligation Debt	Obligation	
Fiscal			Tax Increment	in Debt		Net Tax			to Net Tax	Debt per	
 Year	Т	otal (1) *	Bonds (2)*	Service Fund *	Net *	Capacity *	P	opulation	Capacity	Capita	
1991	\$	533,810	\$ 451,622	\$ 17,313	\$ 64,875	\$ 369,909	\$	368,383	.1754:1	\$ 17	76
1992		732,785	649,100	19,478	64,207	353,739		368,383	.1815:1	17	74
1993		726,056	637,976	16,227	71,853	324,404		368,383	.2215:1	19	95
1994		732,576	643,541	12,086	76,949	317,158		368,383	.2426:1	20)9
1995		729,859	642,849	13,339	73,671	320,103		368,383	.2301:1	20	00
1996		719,988	632,558	16,589	70,841	341,983		368,383	.2071:1	19	92
1997		714,893	625,083	18,867	70,943	322,580		368,383	.2199:1	19	93
1998		770,703	681,317	19,360	70,026	311,475		368,383	.2248:1	19	90
1999		929,750	841,265	20,794	67,691	328,289		368,383	.2062:1	18	84
2000		1,128,355	1,047,480	19,712	61,163	363,287		382,618	.1684:1	16	50

^{*} Amounts expressed in thousands.

⁽¹⁾ Total General Obligation Debt excluding special assessment bonds.

⁽²⁾ General obligation bonds that are financed by enterprise revenues, tax increment revenues and a State Grant.

December 31, 2000	(Dollar Amounts Expressed in Thousands)
Real Property (2000 Market Value)	\$ 19,087,092
Personal Property (2000 Market Value)	296,295
	19,383,387
Adjustment for Exempt Personal Property (1966 Market Value)	298,030
Adjustment for Net Fiscal Disparities Contribution/Distribution	(14,694)
Total Market Value Applicable to Debt Limit	\$ 19,666,723
Debt Limit (3-1/3% of Market Value Applicable to Debt Limit)	\$ 655,557
General Obligation Bonds Subject to Debt Limit:	
Supported by Property Tax Levy	80,875
Supported by Special Assessments:	
Park Diseased Trees	670
Lyn-Lake Municipal/Commercial Parking	2,054
Self-Supporting (Supported by Internal User Charges):	
Management Information Systems	58,820
Park Board - Land acquisitions & athletic field development	5,470
Public Works Fleet and Equipment	20,150
Self-Insurance Fund	11,020
Total General Obligation Bonds Subject to Debt Limit	179,059
Less: Assets in Debt Service Fund (Statement C-1)	(19,712)
Total Debt Applicable to Debt Limit	159,347_
Legal Margin for New Bonds Subject to Debt Limit	\$ 496,210

December 31, 2000 (Dollar Amounts Expressed i	1 Thousands)
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Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percent of Debt Applicable to the City of Minneapolis	Amount Applicable to City of Minneapolis
<u>Direct:</u>			
City of Minneapolis	\$ 61,163 (1)	100.00%	\$ 61,163
Overlapping:			
Special School District No. 1	228,121	100.00%	228,121
Hennepin County	179,975 (2)	24.27%	43,680
Metropolitan Council	115,004	12.13%	13,950
Total Direct and Overlapping Debt	\$ 584,263		\$ 346,914

⁽¹⁾ Exluding \$824,925 of general obligation debt reported as self-supporting bonds, \$222,555 of general obligation debt payable from tax increment revenues, and \$35,676 of general obligation debt payable from special assessment revenues.

⁽²⁾ Excluding \$36,740 of Library Bonds for which Minneapolis Taxpayers are not obligated.

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES LAST TEN FISCAL YEARS

CITY OF MINNEAPOLIS, MINNESOTA
Table 10

December 31, 2000

(Dollar Amounts Expressed in Thousands)

Fiscal Year	Principal		Interest	Total Debt Service	General Expenditures*	Ratio of Debt Service to General Expenditures (Percent)
1991	\$ 56,79	9 \$	\$ 46,634	\$ 103,433	\$ 418,749	24.70
1992	54,49	5	44,439	98,934	437,404	22.62
1993	82,58	6	40,605	123,191	462,479	26.64
1994	40,75	8	37,665	78,423	389,716	20.12
1995	133,90	4	29,969	163,873	476,141	34.42
1996	105,00	7	33,303	138,310	464,730	29.76
1997	34,89	9	32,718	67,617	427,762	15.81
1998	73,06	0	33,817	106,877	475,181	22.49
1999	73,42	8	34,821	108,249	478,864	22.61
2000	61,88	1	36,116	97,997	479,786	20.43

^{*} General Expenditures include those expenditures of the General Fund, Special Revenue Funds and Debt Service Funds of Primary Government and its Component Units.

(Dollar Amounts Expressed in Thousands)

MUNICIPAL PARKING BONDS

				Debt Service	Ne	et Revenue								
Fiscal	Gros	SS	Operating	Operating	Α	vailable for				De	bt Servic	e Re	quirements	
Year	Revenu	e (1)	Expenses (2)	Transfers (3)	D	Debt Service	•	Pri	ncipal	Interest			Total	Coverage
1991	\$ 20),707	\$ 13,796	\$ 4,104	\$	11,015		\$	2,170	\$	4,715	\$	6,885	1.60
1992	22	2,038	16,906	3,044		8,176			3,185		3,952		7,137	1.15
1993	26	5,187	18,633	8,549		16,103			3,004		5,944		8,948	1.80
1994	29	9,954	19,315	7,375		18,014			3,447		7,403		10,850	1.66
1995	32	2,084	20,391	4,335		16,028			3,601		8,393		11,994	1.34
1996	34	1,629	25,053	9,462		19,038			3,975		7,920		11,895	1.60
1997	38	3,569	26,728	7,757		19,598			4,960		7,765		12,725	1.54
1998	43	3,964	28,331	8,384		24,017			5,980		6,729		12,709	1.89
1999	48	3,248	32,032	12,426		28,642			25,849		9,209		35,058	0.82
2000	52	2,746	29,936	11,508		34,318	(4)		24,765		10,949		35,714	0.96 (continued)

⁽¹⁾ Gross revenue includes interest income and non-operating income.

⁽²⁾ Total expenses exclusive of depreciation.

⁽³⁾ The Convention Center Related Facilities-Public Parking debt that is capitalized in the Municipal Parking Enterprise fund is financed on a 1 to 1 ratio using sales tax revenues transferred from the Convention Center Special Revenue fund.

⁽⁴⁾ The principal and interest portion for 2000 reflects amounts of 17,056 and 1,106 respectively for a note to finance the 900 Nicollet Mall ramp. (UNAUDITED)

SEWER RENTAL BONDS

Fiscal	Gross	Operating	Net Revenue Available for	Debt Service Requirements
Year	Revenue (1)	Expenses (2)	Debt Service	Principal Interest Total Coverage
1991	\$ 34,292	\$ 33,429	\$ 863	\$ 992 \$ 879 \$ 1,871 0.46
1992	32,318	35,006	(2,688)	1,066 1,044 2,110 -1.27
1993	34,543	37,686	(3,143)	1,295 1,092 2,387 -1.32
1994	38,249	38,030	219	1,240 888 2,128 0.10
1995	40,953	39,521	1,432	1,235 861 2,096 0.68
1996	43,705	39,622	4,083	1,130 785 1,915 2.13
1997	45,867	39,991	5,876	1,345 747 2,092 2.81
1998	50,703	38,045	12,658	1,720 768 2,488 5.09
1999	51,493	36,546	14,947	6,685 1,598 8,283 1.80
2000	58,999	41,420	17,579	11,070 2,038 13,108 1.34

⁽¹⁾ Gross revenue includes interest income and non-operating income.

⁽²⁾ Total expenses exclusive of depreciation.

WATER WORKS BONDS

Fiscal	Gross	Operating	Net Revenue Available for		Debt Service Requirements	
Year	Revenue (1)	Expenses (2)	Debt Service	Principal	Interest Total	Coverage
1991	\$ 27,035	\$ 28,990	\$ (1,955)	\$ 1,465 \$	489 \$ 1,954	-1.00
1992	30,444	29,020	1,424	1,476	849 2,325	0.61
1993	32,196	28,758	3,438	3,381	1,228 4,609	0.75
1994	35,096	26,521	8,575	2,201	852 3,053	2.81
1995	36,202	27,598	8,604	1,890	924 2,814	3.06
1996	39,336	28,615	10,721	1,810	775 2,585	4.15
1997	39,823	29,821	10,002	1,960	584 2,544	3.93
1998	44,865	31,946	12,919	2,210	552 2,762	4.68
1999	42,919	30,738	12,181	3,374	1,832 5,206	2.34
2000	50,567	33,428	17,139	6,091	2,281 8,372	2.05

⁽¹⁾ Gross revenue includes interest income and non-operating income.

⁽²⁾ Total expenses exclusive of depreciation.

DEMOGRAPHIC STATUS LAST TEN FISCAL YEARS

CITY OF MINNEAPOLIS, MINNESOTA Table 12

December 31, 2000

(Dollar Amounts Expressed in Thousands)

Fiscal Year	Population	School Enrollment (1)	Unemployment Rate (2)
1991	368,383	42,189	4.4%
1992	368,383	43,313	4.8%
1993	368,383	44,422	4.6%
1994	368,383	45,233	3.7%
1995	368,383	46,837	3.4%
1996	368,383	47,528	4.0%
1997	368,383	46,940	3.2%
1998	368,383	47,927	2.6%
1999	368,383	47,364	2.8%
2000	382,618	48,991	3.2%

⁽¹⁾ Minneapolis Board of Education

⁽²⁾ MN Department of Economic Security

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS LAST TEN FISCAL YEARS

CITY OF MINNEAPOLIS, MINNESOTA Table 13

December 31, 2000

(Dollar Amounts Expressed in Thousands)

Fiscal			Residential Construction Number of Units Value		Bank	Market Property Value		
Year					Deposits	Commercial Residential Nontaxable		
- I cai	Onits	value	Omis	value	Deposits	Commercial	Residential	Nontaxable
1990	42	\$ 439,345	714	\$ 46,851	\$ 16,593,679	\$ 4,799,572	\$ 8,586,429	\$ 3,415,029
1991	41	82,874	54	8,320	18,241,395	4,553,106	8,622,030	3,725,709
1992	19	33,937	77	6,681	18,813,963	4,392,419	8,651,254	3,815,965
1993	7	7,827	225	19,254	21,646,274	3,924,175	8,680,994	3,772,951
1994	20	30,468	218	22,315	19,335,356	3,814,415	8,742,877	3,807,978
1995	18	98,790	196	18,369	20,227,434	3,798,379	8,865,541	3,803,642
1996	11	3,825	82	17,284	23,148,102	4,136,634	9,132,127	3,935,295
1997	38	85,161	377	56,264	65,527,484	4,393,876	9,792,937	3,987,486
1998	32	243,241	284	22,522	68,972,726	4,781,169	10,538,901	4,775,146
1999	60	180,651	697	81,447	72,631,130	5,119,218	11,572,373	5,076,487
2000	84	573,600	295	79,527	91,081,577	5,597,268	13,477,724	6,385,833

(UNAUDITED)

Sources: Commercial and Residential constructions - Inspections Department

Bank Deposits - FDIC website

Market property Values - Assessor's Office

CITY OF MINNEAPOLIS, MINNESOTA Table 14

December 31, 2000

(Dollar Amounts Expressed in Thousands)

	Taxpayer	Type of Business	Net Tax Capacity	Percentage Of Total Tax Capacity
1.	NWC Limited Partnership	Commercial/Industrial Building	\$ 5,907	2.10%
2.	City Center Associates	Office Building and Retail	5,692	2.02%
3.	Northern State Power Co.	Utilities	5,951	2.12%
4.	601 Second Ave Ltd Partnership	Office Building	5,507	1.96%
5.	Eighth Street	Office Building	5,199	1.85%
6.	First Minneapolis - Hines	Office Building	5,177	1.84%
7.	Target Corporation	Office Building and Retail	5,081	1.81%
8.	Property Minnesota One LLC	Property Management	3,823	1.36%
9.	Byte Investment Partnership	Office Building	3,823	1.36%
10.	CPP 800 Nicollet Mall LLC	Office Building	3,460	1.23%
			\$ 49,620	<u>17.65</u> %

Source: Bill Sundstrom, Minneapolis Assessor's office

MISCELLANEOUS STATISTICAL FACTS

December 31, 2000

December 31, 2000	1077	Deale and Decreeding Contains	
Date of Incorporation	1867	Park and Recreation System:	c 500
Data of Adaption of Citas Charter	N2 1020	Acres	6,500
Date of Adoption of City Charter	November 2, 1920	Number of Municipal Golf Links	7
F	M C '1	Number of Community Centers	8
Form of Government	Mayor-Council	Number of Neighborhood Centers	35
	50.50	Number of Shelter Buildings	7
Area - Square Miles	58.72	Number of Playgrounds	107
		Number of Municipal Beaches & Swimming Pools	14
Miles of Streets and Alleys		Miles of Parkways	55
Streets – Paved	971.12		
Streets – Unpaved	7.05	Police Protection	
Alleys	433.20	Number of Stations	5
Sidewalks	1,903	Average Number of Employees	1,201.4
		Number of Major Crimes	28,134
Miles of Sewers:			
Sanitary and Tunnels	860.78	Municipal Water Plant:	
Storm Drains and Tunnels	518.34	Number of Customers	100,000
		Daily Average Consumption - Gallons	65,380,000
Number of Street and Alley Lights	33,100	Design Plant Capacity - Gallons	180,000,000
		Miles of Water Mains	1,000.26
Building Permits in 1999:		Number of Fire Hydrants	8,084
Permits Issued	17,812		
Estimated Costs	\$978,371,979	Election:	
		Registered Voters	259,231
Average Number of Permanent Employees	4,058	Number of votes cast in election -	
(All departments & agencies excluding Fire & Police)		November 7, 2000	175,191
		Percentage of registered voters	
Fire Protection:		Voting	65.58
Number of Stations	20		
Average Number of Employees	438.0	Population:	
Number of Inspections	7,626	1910 - Federal Census	301,408
•		1920 - Federal Census	380,582
Library System:		1930 - Federal Census	464,356
Number of Public Facilities	17	1940 - Federal Census	492,370
(Central Library; 14 Community Libraries;		1950 - Federal Census	521,718
Municipal Information Library; Bookmobile.			
Size of Collection (print plus non-print)	2.5 million items	1960 - Federal Census	482,872
Books per capita	8.96	1970 - Federal Census	434,400
Circulation per capita	6.81	1980 - Federal Census	370,951
Reference questions per capita	6.27	1990 - Federal Census	368,383
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(Dollar Amounts Expressed in Thousands)

Budget Year	Taxes Payable Year	Total Tax Levy	НАСА	Certified Levy	Fiscal Disparities	Spread Levy
1991	1992 \$	118,881 \$	22,891 \$	95,990	\$ 12,410	\$ 83,580
1992	1993	123,399	25,946	97,453	13,869	83,584
1993	1994	126,861	28,439	98,422	14,857	83,565
1994	1995	125,927	29,665	96,262	15,762	80,500
1995	1996	129,621	30,000	99,621	14,117	85,504
1996	1997	129,017	28,677	100,340	14,957	85,383
1997	1998	137,535	29,636	107,899	16,006	91,893
1998	1999	139,189	29,637	109,552	17,523	92,029
1999	2000	153,438	30,520	122,918	18,658	104,260
2000	2001	163,751	30,527	133,224	-	133,224

^{*} Budget year equals the year of collection.

Total Tax Levy includes HACA and Fiscal Disparities.

HACA is the Homestead Agriculture Credit Aid.

Certified Levy equals the Total Tax Levy less the HACA.

Fiscal Disparities is a metropolitan wide tax base growth sharing system.

Spread Levy equals the Certified Levy less Fiscal Disparities.

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